



<b>TRANSMITTAL FORM</b>  (to be used for all correspondence after initial filing)	Application Number	10/789,878
	Filing Date	02/27/2004
	First Named Inventor	Hiroyuki Kato
	Art Unit	3612
	Examiner Name	Gordon, Stephen T.
Total Number of Pages in This Submission	Attorney Docket Number	0275M-656USB

ENCLOSURES (check all that apply)		
<input type="checkbox"/> Fee Transmittal Form  <input type="checkbox"/> Fee Attached  <input type="checkbox"/> Amendment / Reply  <input type="checkbox"/> After Final  <input type="checkbox"/> Affidavits/declaration(s)  <input type="checkbox"/> Extension of Time Request  <input type="checkbox"/> Express Abandonment Request  <input type="checkbox"/> Information Disclosure Statement  <input type="checkbox"/> Certified Copy of Priority Document(s)  <input type="checkbox"/> Response to Missing Parts/ Incomplete Application  <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s)  <input type="checkbox"/> Licensing-related Papers  <input type="checkbox"/> Petition  <input type="checkbox"/> Petition to Convert to a Provisional Application  <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address  <input type="checkbox"/> Terminal Disclaimer  <input type="checkbox"/> Request for Refund  <input type="checkbox"/> CD, Number of CD(s) _____	<input type="checkbox"/> After Allowance Communication to Technology Center (TC)  <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences  <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief)  <input type="checkbox"/> Proprietary Information  <input type="checkbox"/> Status Letter  <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below):  <b>Comments on Statement of Reasons for Allowance; Fee(s) Transmittal (PTOL-85 - in duplicate); and postcard.</b>
<div>Remarks</div>		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
Firm or Individual name	Harness, Dickey & Pierce, P.L.C.	Attorney Name Christopher M. Brock	Reg. No. 27313
Signature			
Date	May 16, 2005		

CERTIFICATE OF TRANSMISSION/MAILING			
I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.			
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**PATENT**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application No.: 10/789,878                      Notice of Allowance Dated  
Filing Date: 02/27/2004                      02/16/2005  
Applicants: Hiroyuki Kato  
Group Art Unit: 3612  
Examiner: Gordon, Stephen T.  
Title: Footrest Plate  
Attorney Docket: 0275M-656USB

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**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

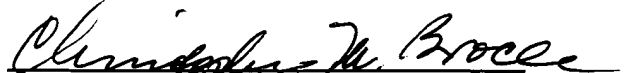
Sir:

Applicant gratefully notes the allowance of Claims 1-3 in the present application. While Applicant believes that the claims are allowable, Applicant does not acquiesce that patentability resides solely in the identified feature or combination of features, exactly as expressed by the Examiner, or that the feature or combination of features identified is required for patentability, or that equivalents of any of the recited features are outside the scope of the claims. Moreover, to the extent the Reasons For Allowance do not separately address the subject matter of each claim, Applicant does

not acquiesce to any inference that any one claim does not present patentable subject matter independent of any other claim.

Respectfully submitted,

Dated: May 16, 2005

By:   
Christopher M. Brock  
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